



**CONFERENCE COMMITTEE REPORT  
DIGEST FOR SB 357**

**Citations Affected:** IC 6-1.1-10.

**Synopsis:** Interstate commerce exemption for property tax imposed on inventory. Provides that a manufacturer or processor that possesses property held for transshipment to an out-of-state destination may claim certain interstate commerce exemptions from the property tax imposed upon inventory if the manufacturer or processor is able to show that the owner of the property would otherwise have been qualified for the exemption. Provides that the property tax exemption for certain property that is stored in Indiana for shipment to an out-of-state destination and is in its original package also applies to property that is not stored in its original package if packaging is not practical until receipt of a final customer order. (This conference committee report removes everything except provisions concerning the interstate commerce exemption for the property tax imposed upon inventory and makes technical corrections.)

**Effective:** January 1, 2000.



Adopted

Rejected

## CONFERENCE COMMITTEE REPORT

**MR. SPEAKER:**

*Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill No. 357 respectfully reports that said two committees have conferred and agreed as follows to wit:*

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

- 1 Page 2, line 27, delete "manufacturer" and insert "**manufacturer's**".
  - 2 Page 4, delete lines 3 through 42.
  - 3 Delete pages 5 through 18.
  - 4 Page 19, delete lines 1 through 35.
  - 5 Page 19, line 37, after "act" insert ",".
  - 6 Page 19, delete line 39.
  - 7 Renumber all SECTIONS consecutively.
- (Reference is to ESB 357 as printed April 6, 1999.)

**Conference Committee Report**  
**on**  
**Senate Bill 357**

**S**igned by:

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Senator Adams K

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Representative Bauer

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Senator Blade

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Representative Foley

**Senate Conferees**

**House Conferees**